



**Comptroller General
of the United States**

Washington, D.C. 20548

Decision

Matter of: Patricia H. Songer

File: B-260380

Date: June 10, 1996

DIGEST

Employee, incident to transfer, moved onto privately owned boat and continued to occupy the boat after the period for which she had been authorized Temporary Quarters Subsistence Expenses (TQSE). Employee is entitled to TQSE for the period authorized, since the record supports the determination that she intended to occupy the boat only temporarily. She may not, however, be reimbursed for monthly purchase payments on the boat, or the cost of shipping the boat.

DECISION

This decision is in response to a request for an advance decision from M.D. Greenblatt, Director for Finance and Accounting Policy Implementation, Defense Finance and Accounting Service, Indianapolis, Indiana.

The issues presented are whether Ms. Patricia H. Songer, a transferred employee of the Department of the Army, may be reimbursed Temporary Quarters Subsistence Expenses (TQSE) for certain expenses incurred while lodging in her privately owned boat, and whether she may be reimbursed for shipment of the boat. For the reasons that follow, we determine that Ms. Songer may be reimbursed TQSE, including dockage, live aboard, electric, and sewage removal fees as lodging expenses. Since Ms. Songer shipped her household goods in lieu of transporting the boat, and intended its use as temporary quarters, she may not be reimbursed for the cost of moving her boat.

BACKGROUND

Ms. Patricia H. Songer, an employee of the Department of the Army, was issued travel orders on March 15, 1994, authorizing her transfer from Watervliet Arsenal, Training and Development Division, Watervliet, New York, to the United States Army Civilian Personnel Evaluation Agency, Washington, DC.

On June 18, 1994, Ms. Songer moved out of temporary commercial lodging and onto her privately owned boat, which she had acquired pursuant to a divorce settlement.

Ms. Songer stated that she did this because she could not afford both the boat payments and rent for an apartment, and that her intention was to move to other quarters as soon as she could find a purchaser for the boat. She further stated that since that time her boat has been consistently advertised for sale. Notwithstanding, as of January 1996, Ms. Songer had not yet found a purchaser and was still living on the boat moored in a marina.

Ms. Songer sought reimbursement for various expenses that she incurred between June 17 and August 4, 1994, *i.e.*, the period during which she had been authorized to receive TQSE and was occupying her boat. These included monthly purchase payments for her boat¹, and dockage, live aboard, sewage removal, and electric fees. The agency is in doubt as to whether payment may be made for TQSE claimed by Ms. Songer after she had moved onto her boat because it appeared the boat was her permanent quarters.

ANALYSIS

When an employee, in connection with a permanent change of station, assumes as a temporary residence permanent type quarters, but ultimately occupies those quarters indefinitely, the determination of whether these quarters were initially temporary or permanent quarters is based on the intent of the employee at the time he/she moved into the lodging. Hubert Mitchell, B-192343, Nov. 15, 1978. In determining whether the intent of the employee was to occupy the quarters on a permanent or temporary basis, we have considered such factors as the type of quarters, the duration of a lease, the movement of household effects into the quarters, efforts to secure a permanent residence, expressions of intent, and any other pertinent facts and circumstances surrounding the occupancy. See Federal Travel Regulations (FTR), 41 C.F.R. § 302-5.2(c) (1995). If on the basis of these considerations it is objectively determined that at the time the employee moved into the residence, he/she clearly manifested the intent to occupy the quarters only on a temporary basis, we have allowed payment of TQSE, even though the quarters could be occupied permanently or did, in fact, become permanent. Robert D. Hawks, B-205057, Feb. 24, 1982.

In the present case, while Ms. Songer has continued to live on her boat, she has also made consistent attempts to sell her boat since the time she moved onto it. She also states that she could not afford to make boat payments in addition to rent payments. Furthermore, Ms. Songer moved into smaller quarters than she occupied at her former duty station and this fact made it necessary for her to place her

¹Ms. Songer claimed \$644.40 for boat rental fees, *i.e.*, \$322.20 per month. However, the Defense Accounting Officer determined that these fees were actually monthly purchase payments for her boat.

household goods in storage. For these reasons, we conclude that Ms. Songer intended to occupy the boat as temporary quarters, and she may be reimbursed for otherwise appropriate TQSE incurred while living on her boat during the period for which TQSE had been authorized.

In computing the amount of TQSE due Ms. Songer, reimbursement should be made for dockage, live aboard, sewage removal, and electric fees since they are analogous to those incurred for employee's use of a mobile home or travel trailer while on temporary duty for which we have allowed reimbursement to employees. Billy W. McDonald, B-199462, Aug. 12, 1981. However, Ms. Songer may not be reimbursed for the monthly purchase payments for the boat since they are of a personal nature and not related to her duty assignment. Cf., Jerry G. Witherspoon, B-189392, Aug. 23, 1977; Lieutenant Robert G. Stentz, USN, B-196968, July 1, 1980, regarding use of private recreation vehicles at a temporary duty station.

As regards Ms. Songer's request for reimbursement for the shipment of her boat, this would require a certification on her part that the boat was intended to be a permanent residence. FTR, 41 C.F.R. § 302-7.1 (1995). This would preclude a determination that Ms. Songer was entitled to TQSE for her temporary quarters. Further, she shipped her household goods under a government bill of lading at government expense which precluded her from receiving additional reimbursement for shipping the boat. 5 U.S.C. § 5724(b) (1996); Adam W. Mink, 62 Comp. Gen. 289 (1980).

Ms. Songer may be reimbursed in accordance with the above.

/s/Seymour Efros
for Robert P. Murphy
General Counsel